
STATISTICAL SECTION

STATISTICAL SECTION NARRATIVE AND TABLE OF CONTENTS

This part of the State of Maine's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the State's overall financial health.

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FINANCIAL TRENDS

These schedules contain trend information to help the reader understand how the State's financial performance and fiscal health have changed over time. The schedules presented from an entity wide perspective only include FY2002 and forward, coinciding with the implementation of GASB Statement No. 34. Fund perspective schedules are presented for the last Seven years, except where noted. Schedules included are:

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SCHEDULE 1

**STATE OF MAINE
NET ASSETS BY ACTIVITIES**

Last Seven Fiscal Years
(Expressed in Thousands)

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Primary Government							
Governmental Activities							
Invested in Capital Assets, Net of Related Debt	\$ 3,632,073	\$ 3,519,371	\$ 3,347,672	\$ 3,061,098	\$ 2,878,596	\$ 2,628,197	\$ 2,424,949
Restricted	200,888	198,786	172,449	290,385	214,026	184,809	242,976
Unrestricted	<u>(98,830)</u>	<u>50,153</u>	<u>(67,588)</u>	<u>(171,074)</u>	<u>(37,519)</u>	<u>(123,477)</u>	<u>5,887</u>
Total Governmental Activities Net Assets	<u>\$ 3,734,131</u>	<u>\$ 3,768,310</u>	<u>\$ 3,452,533</u>	<u>\$ 3,180,409</u>	<u>\$ 3,055,103</u>	<u>\$ 2,689,529</u>	<u>\$ 2,673,812</u>
Business-Type Activities							
Invested in Capital Assets, Net of Related Debt	\$ 95,905	\$ 90,361	\$ 79,030	\$ 49,961	\$ 51,434	\$ 72,375	\$ 53,679
Restricted	493,733	489,677	476,832	459,538	450,475	459,127	464,862
Unrestricted	<u>(89,400)</u>	<u>(74,054)</u>	<u>(74,098)</u>	<u>(71,445)</u>	<u>(71,419)</u>	<u>2,179</u>	<u>6,798</u>
Total Business-Type Activities Net Assets	<u>\$ 500,238</u>	<u>\$ 505,984</u>	<u>\$ 481,764</u>	<u>\$ 438,054</u>	<u>\$ 430,490</u>	<u>\$ 533,681</u>	<u>\$ 525,339</u>
Total Primary Government							
Invested in Capital Assets, Net of Related Debt	\$ 3,727,978	\$ 3,609,732	\$ 3,426,702	\$ 3,111,059	\$ 2,930,030	\$ 2,700,572	\$ 2,478,628
Restricted	694,621	688,463	649,281	749,923	664,501	643,936	707,838
Unrestricted	<u>(188,230)</u>	<u>(23,901)</u>	<u>(141,686)</u>	<u>(242,519)</u>	<u>(108,938)</u>	<u>(121,298)</u>	<u>12,685</u>
Total Primary Government Activities Net Assets	<u>\$ 4,234,369</u>	<u>\$ 4,274,294</u>	<u>\$ 3,934,297</u>	<u>\$ 3,618,463</u>	<u>\$ 3,485,593</u>	<u>\$ 3,223,210</u>	<u>\$ 3,199,151</u>

SOURCE: State of Maine Comprehensive Annual Financial Reporting System. Accrual basis of accounting.

SCHEDULE 2

**STATE OF MAINE
CHANGES IN NET ASSETS BY ACTIVITIES**

Last Seven Fiscal Years
(Expressed in Thousands)

	2008	2007	2006	2005	2004	2003	2002
Expenses							
Governmental Activities:							
Governmental Support & Operations	\$ 540,789	\$ 460,315	\$ 530,008	\$ 480,837	\$ 469,682	\$ 403,505	\$ 432,206
Arts, Heritage & Cultural Enrichment	12,406	12,994	12,191	13,273	12,498	13,012	-
Business Licensing & Regulation	63,417	60,506	53,547	49,553	46,249	34,447	-
Economic Development & Workforce Training	149,970	161,427	160,093	171,092	191,868	206,586	131,285
Education	1,669,353	1,622,653	1,494,438	1,412,524	1,357,080	1,340,614	1,323,259
Health & Human Services	3,290,482	2,989,001	3,167,521	3,051,822	2,775,008	2,522,643	2,367,786
Labor	-	-	-	-	-	-	92,544
Justice & Protection	407,879	358,718	340,281	322,072	297,619	301,575	108,742
Natural Resources Development & Protection	186,214	179,670	166,358	171,307	166,167	163,606	132,858
Transportation, Safety & Development	329,914	267,994	322,438	246,837	203,968	240,286	240,869
Interest Expense	35,524	36,246	36,873	32,530	31,324	32,120	24,576
Total Governmental Activities	<u>6,685,948</u>	<u>6,149,524</u>	<u>6,283,748</u>	<u>5,951,847</u>	<u>5,551,463</u>	<u>5,258,394</u>	<u>4,854,125</u>
Business-Type Activities:							
Employment Security	122,518	120,215	103,867	113,642	118,965	124,452	123,606
Alcoholic Beverages	-	-	-	7	61,958	59,412	56,896
Lottery	178,419	180,722	179,628	161,691	146,214	125,641	120,520
Transportation	7,432	4,218	-	-	-	-	-
Airport	-	-	22	892	819	-	-
Marine Ports	1,925	2,097	1,378	1,829	1,415	-	-
Ferry Services	9,292	9,405	6,707	7,876	7,296	-	-
Military Equipment Maintenance	80,306	35,140	65,013	50,908	25,923	-	-
Dirigo Health	76,860	65,178	47,122	13,587	-	-	-
Other	6,673	6,875	3,860	2,107	2,107	11,918	13,990
Total Business-Type Activities	<u>483,425</u>	<u>423,850</u>	<u>407,597</u>	<u>352,539</u>	<u>364,697</u>	<u>321,423</u>	<u>315,012</u>
Total Primary Government Expenses	<u><u>7,169,373</u></u>	<u><u>6,573,374</u></u>	<u><u>6,691,345</u></u>	<u><u>6,304,386</u></u>	<u><u>5,916,160</u></u>	<u><u>5,579,817</u></u>	<u><u>5,169,137</u></u>
Program Revenues							
Governmental Activities:							
Charges for Services:							
Governmental Support & Operations	86,178	76,507	71,507	67,067	148,707	46,501	65,882
Arts, Heritage & Cultural Enrichment	1,303	818	920	816	1,308	712	-
Business Licensing & Regulation	69,845	52,033	65,588	51,374	54,920	35,159	-
Economic Development & Workforce Training	2,361	3,202	2,966	3,355	2,242	3,552	54,042
Education	3,653	4,865	8,605	1,362	924	465	2,062
Health & Human Services	11,694	9,656	15,097	13,649	14,722	57,627	10,606
Justice & Protection	89,580	80,435	75,035	63,274	63,475	52,009	17,625
Natural Resources Development & Protection	92,737	81,305	76,921	72,450	78,870	75,312	54,921
Transportation, Safety & Development	102,729	97,761	95,394	97,172	9,919	104,780	96,457
Operating Grants and Contributions	2,559,533	2,361,828	2,536,857	2,324,723	2,265,857	1,952,069	1,666,512
Capital Grants and Contributions	-	6,434	24,268	174,140	200,754	164,927	152,029
Total Governmental Activities Program Revenues	<u>3,019,613</u>	<u>2,774,844</u>	<u>2,973,158</u>	<u>2,869,382</u>	<u>2,841,698</u>	<u>2,493,113</u>	<u>2,120,136</u>
Business-Type Activities:							
Employment Security	106,536	112,482	102,611	100,136	86,143	119,327	146,297
Alcoholic Beverages	12,527	12,525	12,525	12,582	89,087	85,985	81,620
Lottery	228,980	231,628	230,962	211,965	188,671	166,903	159,133
Transportation	2,089	2,169	-	-	-	-	-
Airport	-	-	27	125	147	-	-
Marine Ports	315	127	87	427	14	-	-
Ferry Services	4,116	3,837	3,464	3,642	3,168	-	-
Military Equipment Maintenance	77,229	30,656	70,427	46,476	27,336	-	-
Dirigo Health	54,507	63,339	25,886	5,216	-	-	-
Other	6,898	6,755	4,128	2,178	1,878	5,340	4,456
Operating Grants and Contributions	22,950	21,386	20,663	23,915	25,927	-	34,321
Capital Grants and Contributions	-	4,143	-	194	1,771	9,000	2,048
Total Business-Type Activities Program Revenues	<u>516,147</u>	<u>489,047</u>	<u>470,780</u>	<u>406,856</u>	<u>424,142</u>	<u>386,555</u>	<u>427,875</u>
Net (Expense)/Revenue							
Governmental Activities	(3,666,335)	(3,374,680)	(3,310,590)	(3,082,465)	(2,709,765)	(2,765,281)	(2,733,989)
Business-Type Activities	<u>32,722</u>	<u>65,197</u>	<u>63,183</u>	<u>54,317</u>	<u>59,445</u>	<u>65,132</u>	<u>112,863</u>
Total Primary Governmental Net (Expense)/Revenue	<u><u>(3,633,613)</u></u>	<u><u>(3,309,483)</u></u>	<u><u>(3,247,407)</u></u>	<u><u>(3,028,148)</u></u>	<u><u>(2,650,320)</u></u>	<u><u>(2,700,149)</u></u>	<u><u>(2,621,126)</u></u>

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
General Revenues and Other Changes in Net Assets:							
Governmental Activities:							
Taxes:							
Corporate	\$ 291,463	\$ 292,255	\$ 305,872	\$ 244,842	\$ 216,366	\$ 182,554	\$ 158,493
Individual Income	1,552,412	1,478,542	1,403,790	1,296,606	1,149,109	1,095,143	1,043,312
Fuel	177,937	181,459	177,904	176,020	166,174	161,534	149,193
Property	43,672	48,339	53,272	50,962	28,412	38,179	35,546
Sales & Use	1,192,986	1,191,982	1,156,201	1,049,890	1,086,049	1,012,552	976,618
Other	254,297	255,550	263,506	223,326	117,168	90,769	63,111
Unrestricted Investment Earnings	5,857	39,599	28,881	20,650	17,049	8,521	8,944
Miscellaneous Income	120,109	123,036	104,272	92,851	124,043	119,825	81,981
Loss on Assets Held for Sale	(1,016)	(445)	(217)	(112)	(3,035)	-	-
Tobacco Settlement	64,399	48,978	41,573	50,006	49,018	43,587	112,125
Special Items	(100,000)	-	(31,212)	30,881	75,000	-	-
Transfers - Internal Activities	38,470	40,979	51,708	50,211	68,132	56,790	69,636
Total Governmental Activities	<u>3,640,586</u>	<u>3,700,274</u>	<u>3,555,550</u>	<u>3,286,133</u>	<u>3,093,485</u>	<u>2,809,454</u>	<u>2,698,959</u>
Business-Type Activities:							
Miscellaneous Income	2	2	448	-	-	-	-
Loss on Assets Held for Sale	-	-	-	-	-	-	1,093
Special Items	-	-	31,787	(50,000)	(85,703)	-	-
Transfers - Internal Activities	(38,470)	(40,979)	(51,708)	(50,211)	(68,132)	(56,790)	(69,636)
Total Business-Type Activities	<u>(38,468)</u>	<u>(40,977)</u>	<u>(19,473)</u>	<u>(100,211)</u>	<u>(153,835)</u>	<u>(56,790)</u>	<u>(68,543)</u>
Total Primary Government	<u>3,602,118</u>	<u>3,659,297</u>	<u>3,536,077</u>	<u>3,185,922</u>	<u>2,939,650</u>	<u>2,752,664</u>	<u>2,630,416</u>
Change in Net Assets							
Governmental Activities	(25,749)	325,594	244,960	203,668	383,720	44,173	(35,030)
Business-Type Activities	(5,746)	24,220	43,710	(45,894)	(94,390)	8,342	44,320
Total Change in Net Assets - Primary Government	<u>\$ (31,495)</u>	<u>\$ 349,814</u>	<u>\$ 288,670</u>	<u>\$ 157,774</u>	<u>\$ 289,330</u>	<u>\$ 52,515</u>	<u>\$ 9,290</u>

SOURCE: State of Maine Comprehensive Annual Financial Reporting System. Accrual basis of accounting.

SCHEDULE 3

STATE OF MAINE
FUND BALANCES, GOVERNMENTAL FUNDS

Last Seven Fiscal Years
(Expressed in Thousands)

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
General Fund							
Reserved	\$ 165,402	\$ 127,136	\$ 177,796	\$ 192,684	\$ 122,440	\$ 60,946	\$ 156,495
Unreserved	<u>(403,874)</u>	<u>(283,485)</u>	<u>(355,427)</u>	<u>(146,328)</u>	<u>(124,706)</u>	<u>(81,361)</u>	<u>(136,169)</u>
Total General Fund	<u>\$ (238,472)</u>	<u>\$ (156,349)</u>	<u>\$ (177,631)</u>	<u>\$ 46,356</u>	<u>\$ (2,266)</u>	<u>\$ (20,415)</u>	<u>\$ 20,326</u>
All Other Governmental Funds							
Reserved	\$ 458,238	\$ 424,965	\$ 460,257	\$ 521,984	\$ 487,506	\$ 449,667	\$ 553,836
Unreserved, reported in:							
Special revenue funds	<u>(31,858)</u>	<u>4,270</u>	<u>(67,148)</u>	<u>(30,605)</u>	<u>(38,886)</u>	<u>(80,578)</u>	<u>(64,812)</u>
Total All Other Governmental Funds	<u>\$ 426,380</u>	<u>\$ 429,235</u>	<u>\$ 393,109</u>	<u>\$ 491,379</u>	<u>\$ 448,620</u>	<u>\$ 369,089</u>	<u>\$ 489,024</u>
Total Governmental Fund Balances	<u>\$ 187,908</u>	<u>\$ 272,886</u>	<u>\$ 215,478</u>	<u>\$ 537,735</u>	<u>\$ 446,354</u>	<u>\$ 348,674</u>	<u>\$ 509,350</u>

SOURCE: State of Maine Comprehensive Annual Financial Reporting System. Modified accrual basis of accounting.

SCHEDULE 4

**STATE OF MAINE
REVENUES, EXPENDITURES
AND OTHER FINANCING SOURCES (USES)
GOVERNMENTAL FUNDS**

Last Seven Fiscal Years
(Expressed in Thousands)

	2008	2007	2006	2005	2004	2003	2002
Revenues:							
Taxes	\$ 3,510,637	\$ 3,430,669	\$ 3,344,803	\$ 3,035,988	\$ 2,764,684	\$ 2,585,456	\$ 2,417,458
Assessments and Other Revenue	320,363	289,301	290,455	256,690	260,225	212,339	212,777
Federal Grants and Reimbursements	2,569,632	2,386,317	2,625,354	2,500,523	2,461,204	2,169,919	1,837,347
Service Charges	145,091	123,249	135,815	119,996	131,871	128,148	141,584
Investment Income (Loss)	2,356	26,740	24,140	16,740	15,247	6,396	6,422
Miscellaneous Revenue	134,110	161,676	115,800	130,609	148,537	165,242	91,321
Total Revenues	<u>6,682,189</u>	<u>6,417,952</u>	<u>6,536,367</u>	<u>6,060,546</u>	<u>5,781,768</u>	<u>5,267,500</u>	<u>4,706,909</u>
Expenditures							
Current:							
Governmental Support & Operations	503,123	444,366	529,462	461,645	474,173	383,432	481,855
Economic Development & Workforce Training	152,403	162,003	162,326	173,919	194,379	207,732	133,320
Education	1,681,096	1,637,848	1,510,662	1,425,244	1,367,414	1,327,936	1,325,259
Health and Human Services	3,356,683	3,066,272	3,364,164	3,097,852	2,830,069	2,597,851	2,443,949
Labor	-	-	-	-	-	-	92,191
Business Licensing & Regulation	65,470	61,540	56,064	50,883	47,702	35,282	-
Natural Resources Development & Protection	195,330	204,204	191,612	184,171	200,428	175,348	136,601
Justice and Protection	415,645	372,674	362,394	346,849	303,659	323,326	109,022
Arts, Heritage & Cultural Enrichment	12,717	13,215	12,655	13,471	12,715	13,074	-
Transportation Safety & Development	516,756	462,023	574,314	469,978	458,679	456,482	393,985
Debt Service:							
Principal Payments	81,015	83,680	75,090	66,790	72,325	85,165	87,605
Interest Payments	19,575	20,334	18,998	15,972	15,480	16,957	20,779
Total Expenditures	<u>6,999,813</u>	<u>6,528,159</u>	<u>6,857,741</u>	<u>6,306,774</u>	<u>5,977,023</u>	<u>5,622,585</u>	<u>5,224,566</u>
Revenue over (under) Expenditures	<u>(317,624)</u>	<u>(110,207)</u>	<u>(321,374)</u>	<u>(246,228)</u>	<u>(195,255)</u>	<u>(355,085)</u>	<u>(517,657)</u>
Other Financing Sources (Uses):							
Transfer from Other Funds	312,154	352,896	282,739	342,965	434,934	376,005	291,483
Transfer to Other Funds	(225,695)	(279,691)	(235,505)	(288,865)	(349,799)	(323,827)	(213,817)
COPS and Other	50,542	35,543	10,727	6,061	11,246	10,546	-
Proceeds from Pledged Future Revenues	-	-	22,111	49,423	-	-	-
Bonds Issued	104,075	60,975	52,390	140,025	133,815	103,580	32,610
Net Other Finance Sources (Uses)	<u>241,076</u>	<u>169,723</u>	<u>132,462</u>	<u>249,609</u>	<u>230,196</u>	<u>166,304</u>	<u>110,276</u>
Special Items:							
Return of Excess Equity from Retiree Health Insurance Fund	-	-	-	105,711	-	-	-
Refund to Federal Government Resulting from Excess Equity Distribution	-	-	-	(19,119)	-	-	-
Purchase of Landfill	-	-	-	-	(26,000)	-	-
Sale of Landfill Capacity	-	-	-	-	26,000	-	-
Proceeds from Sale of Liquor Operating Rights	-	-	-	50,000	75,000	-	-
Net Special Items	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,592</u>	<u>75,000</u>	<u>-</u>	<u>-</u>
Revenues and Other Sources over (under) Expenditures and Other Uses	<u>\$ (76,548)</u>	<u>\$ 59,516</u>	<u>\$ (188,912)</u>	<u>\$ 139,973</u>	<u>\$ 109,941</u>	<u>\$ (188,781)</u>	<u>\$ (407,381)</u>
Debt Service as a Percentage of NonCapital Expenditures	1.47%	1.64%	1.42%	1.37%	1.55%	1.91%	2.18%

SOURCE: State of Maine Comprehensive Annual Financial Reporting System. Modified accrual basis of accounting.

SCHEDULE 5

**STATE OF MAINE
REVENUES, EXPENDITURES AND OTHER
FINANCING SOURCES (USES)
GENERAL FUND**

Last Seven Fiscal Years
(Expressed in Thousands)

	2008	2007	2006	2005	2004	2003	2002
Revenues:							
Taxes	\$ 3,079,706	\$ 3,003,382	\$ 2,926,835	\$ 2,653,628	\$ 2,453,800	\$ 2,307,439	\$ 2,173,345
Assessments and Other Revenue	116,742	109,336	105,371	88,514	81,852	62,010	61,685
Federal Grants and Reimbursements	11,041	16,762	17,334	28,894	25,230	25,580	21,578
Service Charges	47,262	36,717	41,395	38,351	44,049	35,356	41,111
Investment Income (Loss)	2,562	9,653	12,299	6,877	5,837	2,346	3,830
Miscellaneous Revenue	7,872	25,099	14,993	12,437	45,008	5,660	457
Total Revenues	<u>3,265,185</u>	<u>3,200,949</u>	<u>3,118,227</u>	<u>2,828,701</u>	<u>2,655,776</u>	<u>2,438,391</u>	<u>2,302,006</u>
Expenditures							
Current:							
Governmental Support & Operations	280,871	262,721	327,529	270,370	263,839	172,344	277,640
Economic Development & Workforce Training	39,360	40,280	45,324	42,278	47,095	54,292	61,348
Education	1,478,192	1,438,605	1,283,214	1,201,008	1,144,907	1,143,982	1,157,639
Health and Human Services	1,063,499	972,875	1,097,456	957,371	777,074	813,105	927,868
Labor	-	-	-	-	-	-	14,729
Business Licensing & Regulation	-	-	-	3	-	37	-
Natural Resources Development & Protection	72,709	70,373	70,878	67,310	66,692	67,315	51,439
Justice and Protection	267,117	245,592	227,588	220,141	203,360	202,653	24,941
Arts, Heritage & Cultural Enrichment	8,632	8,958	8,504	8,521	8,352	9,017	-
Transportation Safety & Development	-	-	178	831	3,338	1,603	9,308
Debt Service:							
Principal Payments	66,250	69,350	57,985	53,510	56,310	63,950	64,305
Interest Payments	16,058	17,369	15,263	12,541	12,458	12,953	15,479
Total Expenditures	<u>3,292,688</u>	<u>3,126,123</u>	<u>3,133,919</u>	<u>2,833,884</u>	<u>2,583,425</u>	<u>2,541,251</u>	<u>2,604,696</u>
Revenue over (under) Expenditures	<u>(27,503)</u>	<u>74,826</u>	<u>(15,692)</u>	<u>(5,183)</u>	<u>72,351</u>	<u>(102,860)</u>	<u>(302,690)</u>
Other Financing Sources (Uses):							
Transfer from Other Funds	101,092	115,292	90,912	101,813	127,525	197,119	128,126
Transfer to Other Funds	(152,813)	(190,074)	(164,923)	(168,173)	(238,637)	(135,000)	(124,836)
Other	5,531	23,346	666	-	-	-	-
Bonds Issued	-	-	-	1,681	2,335	-	-
Net Other Finance Sources (Uses)	<u>(46,190)</u>	<u>(51,436)</u>	<u>(73,345)</u>	<u>(64,679)</u>	<u>(108,777)</u>	<u>62,119</u>	<u>3,290</u>
Special Items:							
Return of Excess Equity from Retiree Health Insurance Fund	-	-	-	68,484	-	-	-
Purchase of Landfill	-	-	-	-	(26,000)	-	-
Sale of Landfill Capacity	-	-	-	-	26,000	-	-
Proceeds from Sale of Liquor Operating Rights	-	-	-	50,000	75,000	-	-
Net Special Items	<u>-</u>	<u>-</u>	<u>-</u>	<u>118,484</u>	<u>75,000</u>	<u>-</u>	<u>-</u>
Revenues and Other Sources over (under) Expenditures and Other Uses	<u>\$ (73,693)</u>	<u>\$ 23,390</u>	<u>\$ (89,037)</u>	<u>\$ 48,622</u>	<u>\$ 38,574</u>	<u>\$ (40,741)</u>	<u>\$ (299,400)</u>
Debt Service as a Percentage of NonCapital Expenditures	2.6%	3.0%	2.6%	2.6%	3.0%	3.4%	3.4%

SOURCE: State of Maine Comprehensive Annual Financial Reporting System. Modified accrual basis of accounting.

**STATE OF MAINE
INDIVIDUAL INCOME TAX
AND TAX RATES ON TAXABLE INCOME**

Last Seven Calendar Years
(Expressed in Millions)

	2007	2006	2005	2004	2003	2002	2001
Individual Income Tax Liability	\$ 1,441,839	\$ 1,364,514	\$ 1,286,375	\$ 1,200,138	\$ 1,079,587	\$ 1,020,675	\$ 1,016,073
Personal Income	\$ 44,735,475	\$ 42,410,500	\$ 40,379,638	\$ 39,487,538	\$ 37,281,183	\$ 35,998,489	\$ 35,107,104
Average Effective Tax Rate	3.2%	3.2%	3.2%	3.0%	2.9%	2.8%	2.9%

	2007	2006	2005	2004	2003	2002	2001
Income Bracket	\$0 - \$4,750	\$0 - \$4,549	\$0 - \$4,449	\$0 - \$4,349	\$0 - \$4,249	\$0 - \$4,199	\$0 - \$4,149
Tax Rate	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Income Bracket	\$4,750 - \$9,450	\$4,550 - \$9,099	\$4,450 - \$8,849	\$4,350 - \$8,649	\$4,250 - \$8,449	\$4,200 - \$8,349	\$4,150 - \$8,249
Tax Rate	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Income Bracket	\$9,450 - \$18,950	\$9,100 - \$18,249	\$8,850 - \$17,699	\$8,650 - \$17,349	\$8,450 - \$16,949	\$8,350 - \$16,699	\$8,250 - \$16,499
Tax Rate	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Income Bracket	\$18,950+	\$18,250+	\$17,700+	\$17,350+	\$16,950+	\$16,700+	\$16,500+
Tax Rate	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%

Individual income tax brackets are indexed for inflation beginning in tax year 2003.

¹ Amounts shown are for single and married filing separate returns.

For joint filers, approx. double the income amounts, for head of household filers multiply the brackets by approx 1.5.

SOURCE: Maine Revenue Services

SCHEDULE 7

**STATE OF MAINE
INDIVIDUAL INCOME TAX FILERS AND TAX
LIABILITY BY MAINE ADJUSTED GROSS INCOME**

(Tax Liability Expressed in Millions)

2007 Tax Year				
Income Level	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
\$0 and below	9,543	1.4%	\$ 0.26	0.0%
\$1 - \$ 10,000	112,098	16.9%	0.92	0.1%
\$10,001 - \$ 20,000	106,969	16.1%	13.45	0.9%
\$20,001 - \$ 30,000	97,475	14.7%	47.54	3.3%
\$30,001 - \$ 50,000	128,668	19.4%	156.95	10.9%
\$50,001 - \$ 75,000	93,036	14.0%	226.68	15.7%
\$75,001 - \$100,000	49,826	7.5%	199.61	13.8%
\$100,001 - \$200,000	46,974	7.1%	320.85	22.3%
\$200,001 and higher	19,518	2.9%	475.58	33.0%
Total	664,107	100.0%	\$ 1,441.84	100.0%

2000 Tax Year				
Income Level	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
\$0 and below	5,186	0.8%	\$ 0.01	0.0%
\$1 - \$ 10,000	122,157	19.5%	1.38	0.1%
\$10,001 - \$ 20,000	121,639	19.4%	19.22	1.8%
\$20,001 - \$ 30,000	100,323	16.0%	55.57	5.1%
\$30,001 - \$ 50,000	124,257	19.8%	154.93	14.2%
\$50,001 - \$ 75,000	81,593	13.0%	202.87	18.6%
\$75,001 - \$100,000	33,419	5.3%	135.26	12.4%
\$100,001 - \$200,000	26,288	4.2%	180.25	16.5%
\$200,001 and higher	11,884	1.9%	340.49	31.2%
Total	626,746	100.0%	\$ 1,089.97	100.0%

SOURCE: Maine Revenue Services

SCHEDULE 8

STATE OF MAINE TAXABLE SALES AND SALES TAX RATES

Last Seven Calendar Years
(Expressed in Thousands)

	2007	2006	2005	2004	2003	2002	2001
Business Operating	\$ 2,192,901	\$ 2,099,287	\$ 1,974,352	\$ 1,875,710	\$ 1,714,115	\$ 1,611,253	\$ 1,731,182
Building Supply	2,423,398	2,526,623	2,464,352	2,344,687	2,013,655	1,846,797	1,738,224
Food Store	1,451,156	1,404,216	1,343,160	1,278,427	1,253,829	1,215,792	1,182,825
General Merchandise	3,140,117	3,097,387	2,986,708	3,001,887	2,897,803	2,795,288	2,668,766
Other Retail	1,941,346	1,936,040	1,824,692	1,708,180	1,587,861	1,497,463	1,458,366
Auto/Transportation	3,639,346	3,613,741	3,695,730	3,744,219	3,698,571	3,519,874	3,446,679
Restaurant/Lodging	2,573,052	2,451,376	2,319,463	2,238,980	2,146,647	2,093,837	2,010,496
Total	\$ <u>17,361,316</u>	\$ <u>17,128,670</u>	\$ <u>16,608,457</u>	\$ <u>16,192,090</u>	\$ <u>15,312,481</u>	\$ <u>14,580,304</u>	\$ <u>14,236,538</u>

Sales and Use Tax Rates:

General Sales & Use	5%	5%	5%	5%	5%	5%	1/1/01 repeal snack tax;
Lodging & Prepared Food	7%	7%	7%	7%	7%	7%	7/1/00 - 5%
Short-term Auto Rental	10%	10%	10%	10%	10%	10%	7%
							10%

SOURCE: Maine Revenue Services

SCHEDULE 9

STATE OF MAINE CALCULATION OF LEGAL DEBT MARGIN FOR THE TEN YEARS ENDED JUNE 30, 2008

Pursuant to Article IX, Section 14 of the Maine Constitution, the Legislature shall not create any debt or debts on behalf of the State, which shall exceed \$2,000,000 in the aggregate, except to suppress insurrection, to repel invasion, or for purposes of war, and except for temporary loans to be paid out of money raised by taxation during the fiscal year in which they are made. Whenever 2/3 of both Houses shall deem it necessary, by proper enactment ratified by a majority of the electors voting thereon at a general or special election, the Legislature may authorize the issuance of bonds on behalf of the State as approved by such action. Temporary loans to be paid out of moneys raised by taxation during any fiscal year shall not exceed in the aggregate during the fiscal year in question an amount greater than 10% of all the moneys appropriated, authorized and allocated by the Legislature from undedicated revenues to the General Fund and dedicated revenues to the Highway Fund for that fiscal year, exclusive of proceeds or expenditures from the sale of bonds, or greater than 1% of the total valuation of the State of Maine, whichever is the lesser.

There were no temporary loans outstanding at June 30, for the years presented below, which were subject to the Constitutional limitations.*

All other general long-term bonds outstanding at June 30, for the years presented below, were issued pursuant to properly ratified legislation.

Calculations of temporary loans made during the year, yet paid back prior to year end are:

(Dollar Amounts Expressed in Thousands)

Year	Temporary Loans Outstanding During the Year*	Total Governmental Funds Revenue	% of Total Governmental Funds Revenue	10% of Total Governmental Funds Revenue Limit Amount	Total Valuation	% of Total Valuation	1% of Total Valuation Limit Amount
2008	\$88,820	\$6,406,302	1.39%	\$640,630	\$162,744,550	.05%	\$1,627,446
2007 ¹	\$55,840	\$6,230,265	0.90%	\$623,027	\$148,946,200	.04%	\$1,489,462
2006	\$169,852	\$6,366,819	2.67%	\$636,682	\$133,628,600	.13%	\$1,336,286
2005	\$332,850	\$6,114,226	5.44%	\$611,423	\$118,038,020	.28%	\$1,180,380
2004	\$405,275	\$5,902,866	6.87%	\$590,287	\$104,219,950	.39%	\$1,042,200
2003	\$347,080	\$5,114,543	6.79%	\$511,454	\$94,034,050	.37%	\$940,341
2002	\$27,610	\$4,808,789	.57%	\$480,879	\$84,874,550	.03%	\$848,746
2001	\$5,000	\$4,608,742	.11%	\$460,874	\$78,389,400	.01%	\$783,894
2000	\$9,694	\$4,604,954	.21%	\$460,495	\$74,260,000	.02%	\$742,600
1999	\$33,695	\$4,257,340	.79%	\$425,734	\$71,779,350	.05%	\$717,794

¹As restated.

STATE OF MAINE
RATIOS OF OUTSTANDING DEBT BY TYPE

Last Seven Fiscal Years
(Expressed in Thousands, Except Per Capita)

	2008	2007*	2006	2005	2004	2003	2002
Governmental Activities Debt							
General Obligation Bonds	\$ 475,835	\$ 448,760	\$ 467,550	\$ 487,095	\$ 416,360	\$ 358,410	\$ 346,495
MGFA Revenue Bonds	208,560	182,605	186,215	189,570	197,950	196,383	191,646
COPS and Other Financing Arrangements	74,858	79,886	36,581	36,865	45,346	48,658	22,626
Obligations Under Capital Leases	37,522	41,751	40,091	39,905	40,137	34,916	34,105
Pledged Future Revenues ¹	38,338	42,353	46,268	49,423	-	-	-
Total Governmental Activities Debt	<u>835,113</u>	<u>795,355</u>	<u>776,705</u>	<u>802,858</u>	<u>699,793</u>	<u>638,367</u>	<u>594,872</u>
Business-Type Activities Debt							
	-	-	-	-	-	-	-
Total Primary Government Debt	<u>\$ 835,113</u>	<u>\$ 795,355</u>	<u>\$ 776,705</u>	<u>\$ 802,858</u>	<u>\$ 699,793</u>	<u>\$ 638,367</u>	<u>\$ 594,872</u>
Debt Ratios							
Ratio of Total Debt to Personal Income ²	1.8%	1.8%	1.8%	1.9%	1.8%	1.7%	1.7%
Per Capita ³	\$ 617	\$ 592	\$ 582	\$ 606	\$ 532	\$ 489	\$ 459
Net General Obligation Bonded Debt							
Gross Bonded Debt	\$ 684,395	\$ 631,365	\$ 653,765	\$ 676,665	\$ 614,310	\$ 554,793	\$ 538,141
Less: Debt Service Funds	-	-	5,824	11,657	12,002	12,343	12,681
Net Bonded Debt	<u>\$ 684,395</u>	<u>\$ 631,365</u>	<u>\$ 647,941</u>	<u>\$ 665,008</u>	<u>\$ 602,308</u>	<u>\$ 542,450</u>	<u>\$ 525,460</u>
Ratio of Net Bonded Debt to Estimated Property Value ⁴	0.4%	0.4%	0.5%	0.6%	0.6%	0.6%	0.6%
Per Capita ³	\$ 506	\$ 470	\$ 486	\$ 502	\$ 458	\$ 415	\$ 406

* As restated

¹ Federal revenues associated with constructing certain highway projects are pledged as "Loans Receivable from Primary Government". These Pledged Future Revenues offset the unspent proceeds of the GARVEE bonds received by a component unit.

² Personal income data can be found in Schedule 12.

³ Population data can be found in Schedule 12.

⁴ Estimated property value can be found on Schedule 9

STATE OF MAINE
PLEDGED FUTURE REVENUE COVERAGE

Last Seven Federal Fiscal Years

		2008		2007		2006		2005		2004		2003		2002
Grant Anticipation Revenue Vehicle (GARVEE) Bonds														
Federal Aid Revenues	\$	146,454,018	\$	168,499,410	\$	167,405,491	\$	174,988,696	\$	N/A	\$	N/A	\$	N/A
Annual Debt Service	\$	5,521,344	\$	5,578,914	\$	4,866,781	\$	366,480	\$	N/A	\$	N/A	\$	N/A
Debt Service Coverage		3.77%		3.31%		2.91%		0.21%		N/A		N/A		N/A

The State has committed to appropriate each year a portion of the State's future federal transportation funds, in amounts sufficient to cover the principal and interest requirements of Maine Municipal Bond Bank's debt for these bonds. The State's receipt of these funds is subject to continuing federal appropriations .

SOURCE: Department of Transportation.

SCHEDULE 12

STATE OF MAINE DEMOGRAPHIC INFORMATION

Last Seven Fiscal Years

	2008	2007*	2006	2005	2004	2003	2002
Maine:							
Population (in thousands) ¹	1,353	1,344	1,334	1,322	1,315	1,308	1,297
Total Personal Income (in millions) ²	46,594	44,240	42,819	41,300	39,510	37,281	35,998
Per Capita Personal Income ¹	34,438	32,917	32,098	31,252	30,046	28,497	27,756
Unemployment Rate ³	5.0%	4.5%	4.4%	4.6%	4.3%	4.9%	4.2%
United States:							
Population (in thousands) ⁴	304,060	302,633	299,103	296,410	293,657	290,850	287,985
Total Personal Income (in millions) ²	12,146,939	11,595,412	10,882,821	10,251,639	9,705,504	9,157,257	8,872,871
Per Capita Personal Income ¹	39,949	38,315	36,385	34,586	33,050	31,484	30,810
Unemployment Rate ³	5.5%	4.6%	4.6%	5%	5.6%	6.3%	5.8%

¹ Regional Economic Information System, Bureau of Economic Analysis, U.S. Department of Commerce through 2005.
Maine State Planning Office Projection for 2006 and after.

² Regional Economic Information System, Bureau of Economic Analysis, U.S. Department of Commerce.

³ Local Area Unemployment Statistics Information and Analysis, Bureau of Labor Statistics, U.S. Department of Labor

⁴ Regional Economic Information System, Bureau of Economic Analysis, U.S. Department of Commerce through 2005.
U.S. Census Bureau for 2006 and after.

* As restated

SCHEDULE 13

STATE OF MAINE PRINCIPAL EMPLOYERS - TOP 10 Not Seasonally Adjusted

Current Year and Eight Years Ago

Employer	2008			2000		
	Employees	Rank	Percentage of Total State Employment	Employees	Rank	Percentage of Total State Employment
Maine State Government	15,001 - 16,000	1	2.4%	14,001 - 15,000	1	2.3%
Hannaford Brothers Co.	8,001 - 9,000	2	1.3%	7,001 - 7,500	3	1.1%
Wal Mart/Sam's Club	7,001 - 8,000	3	1.1%	4,501 - 5,000	6	0.7%
Department of Defense	6,001 - 7,000	4	1.0%	5,001 - 5,500	5	0.8%
Maine Medical Center	5,001 - 6,000	5	0.8%	-	-	-
Bath Iron Works Corporation	5,001 - 6,000	6	0.8%	7,001 - 7,500	2	1.1%
L L Bean, Inc	5,001 - 6,000	7	0.8%	5,501 - 6,000	4	0.9%
US Post Office	4,001 - 4,500	8	0.6%	-	-	-
Eastern Maine Medical Center	3,001 - 3,500	9	0.5%	-	-	-
University of Maine at Orono	3,001 - 3,500	10	0.5%	3,001 - 3,500	10	0.5%
Shaws Supermarkets, Inc	-	-	-	3,001 - 3,500	9	0.5%
Bank of America (formerly MBNA)	-	-	-	3,501 - 4,000	7	0.6%
Unum Life Insurance Co of America	-	-	-	3,501 - 4,000	8	0.6%
Total	61,001 - 69,500		9.9%	56,001 - 61,500		9.1%

Source: Maine Department of Labor, Center for Workforce Research and Information

Note:

Percentage of total state employment is based on the midpoints in the ranges given.

STATE OF MAINE
SCHEDULE OF STATE GOVERNMENT FULL TIME EQUIVALENT EMPLOYEES
BY POLICY AREA

Last Seven Fiscal Years

	2008	2007	2006	2005	2004	2003	2002
Arts, Heritage & Cultural Enrichment	105.4	107.4	107.4	109.5	109.5	*	*
Business Licensing & Regulation	420.0	413.2	413.2	417.2	417.2	*	*
Economic Development & Workforce Training	614.6	624.1	624.1	892.5	892.5	834.6	819.7
Education	207.9	209.6	209.6	215.0	215.0	343.7	442.8
Governmental Support & Operations	2,246.0	2,247.5	2,222.5	1,696.3	1,754.3	2,531.9	2,497.9
Health and Human Services	3,777.4	3,738.9	3,767.4	4,025.5	4,047.5	5,483.2	5,412.2
Justice and Protection	2,990.6	2,937.6	2,909.6	2,969.7	2,971.2	840.5	1,022.5
Labor	*	*	*	*	*	851.0	851.0
Natural Resources Development & Protection	1,530.0	1,523.2	1,522.3	1,615.3	1,620.8	1,294.4	1,287.7
Transportation Safety & Development	2,277.5	2,300.7	2,301.7	2,390.5	2,390.5	2,390.5	2,390.5
Total Full Time Equivalents	14,169.5	14,102.2	14,077.8	14,331.5	14,418.5	14,569.8	14,724.3

*Note: Statutory agency realignment among policy areas occurred in 2003.

SOURCE: Maine Bureau of Budget.

**STATE OF MAINE
OPERATING INDICATORS AND CAPITAL INFORMATION**

Fiscal Years Ended June 30

Operating Indicators by Function:	2008	2007*	2006*
Business Licensing & Regulation			
Number of licenses issued	95,052	90,281	98,259
Education			
Students enrolled in the free/reduced lunch program ⁴	73,130	71,536	69,125
Economic Development & Workforce Training			
Unemployed persons	36,400	30,700	32,100
Governmental Support & Operations			
Return on investments	4.19%	5.16%	4.10%
Lottery tickets sales, in millions	229	234	229
Health and Human Services			
Percentage of population enrolled in MaineCare ¹	25%	26%	26%
Number of TANF cases ²	12,479	12,631	12,821
Number of members served by Dirigo Health	28,745	24,110	18,067
Justice and Protection			
Average Number of Adult Inmates	2,038	2,060	2,078
Average Number of Juvenile Inmates	199	203	275
Number of guard troops	3,277	3,168	3,131
Number of cases tried in the court system	282,980	278,088	281,006
Natural Resources and Development			
Number of park passes purchased	10,963	10,092	9,016
Number of visitors to State parks	1,930,186	2,063,356	2,083,310
Number of hunting and fishing licenses sold ³	500,367	494,231	485,794
Transportation Safety & Development			
Number of construction projects	116	271	195

* As restated

¹ Based on the average enrollees over the fiscal year.

² Based on the average number of cases over the fiscal year.

³ As of December.

⁴ As of October of the school year.

SCHEDULE 16

**STATE OF MAINE
CAPITAL ASSETS BY FUNCTION**

Fiscal Years Ended June 30

Capital Assets by Function:	<u>2008</u>	<u>2007*</u>	<u>2006*</u>
Governmental Support & Operations			
Vehicles controlled by Central Fleet Management	1,665	1,738	1,675
Health and Human Services			
Number of regional offices	18	18	18
Justice and Protection			
Number of correctional facilities	9	8	8
Number of armories	16	17	17
Number of State police barracks	8	8	8
Number of vehicles in Public Safety	654	541	521
Natural Resources and Development			
Total acreage of State parks	100,540	100,092	99,935
Number of State park buildings	530	526	519
Number of vehicles/watercraft in Conservation, Inland Fisheries & Wildlife, and Marine Resources	693	682	664
Transportation Safety & Development			
Number of DOT vehicles and equipment	1,446	1,625	1,163
Number of regional DOT active buildings	574	612	647

* As restated.